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MONTANA

PLEASE RETURN

STATE-WIDE

COST ALLOCATION

PLAN

FISCAL YEAR
ENDING JUNE 30, 1981

Incomplete

Office of the Governor

Budget and Program Planning

Capitol Building - Helena, Montana 59601

Thomas L. Judge
Governor

George L. Bousliman
Director

Richard L. O'Brien
Assistant Regional Director for
Management and Finance
Department of Health, Education
and Welfare
Federal Office Building
1961 Stout Street
Denver, Colorado 80202

Dear Mr. O'Brien:

Submitted herewith is the Cost Allocation Plan for the State of Montana for the fiscal year ending June 30, 1981, in accordance with the provisions of GSA Federal Management Circular FMC 74-4.

Respectfully submitted,

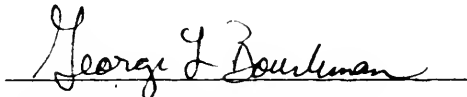


GEORGE L. BOUSLIMAN
Director

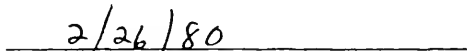
CERTIFICATION BY STATE BUDGET OFFICER OR OTHER RESPONSIBLE

STATE OFFICIAL - STATEWIDE COST ALLOCATION PLAN

I hereby certify that the information contained in the Montana Statewide Cost Allocation Plan for the fiscal year ending June 30, 1981, is correct and that the State of Montana has authorized me, as its representative, to file this plan. I further certify that a consistent approach has been followed in treating a given type of cost as direct or indirect, and that in no case have costs charged as direct to federal programs been included in the indirect costs reflected in the plan which I have submitted.

A handwritten signature in cursive script, reading "George L. Bousliman", written over a horizontal line.

George L. Bousliman, Director
Office of Budget and Program Planning

A handwritten date "2/26/80" written over a horizontal line.

Date

MONTANA COST ALLOCATION PLAN

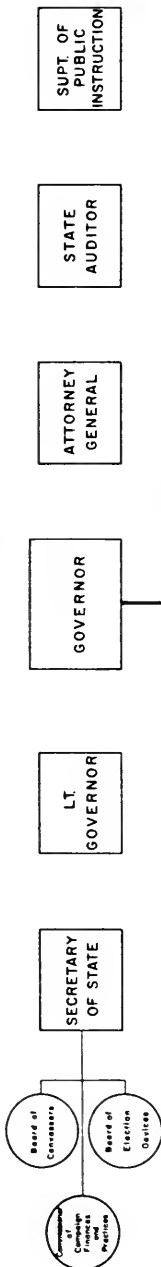
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STATE OF MONTANA ORGANIZATION OF THE EXECUTIVE BRANCH

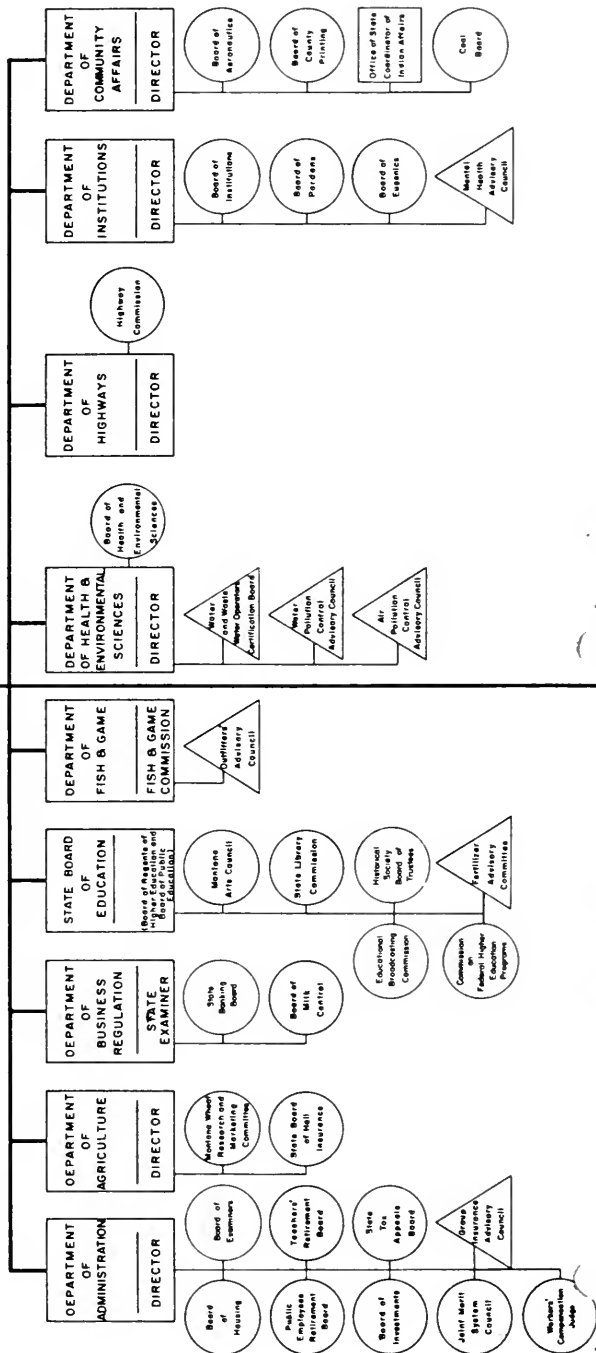
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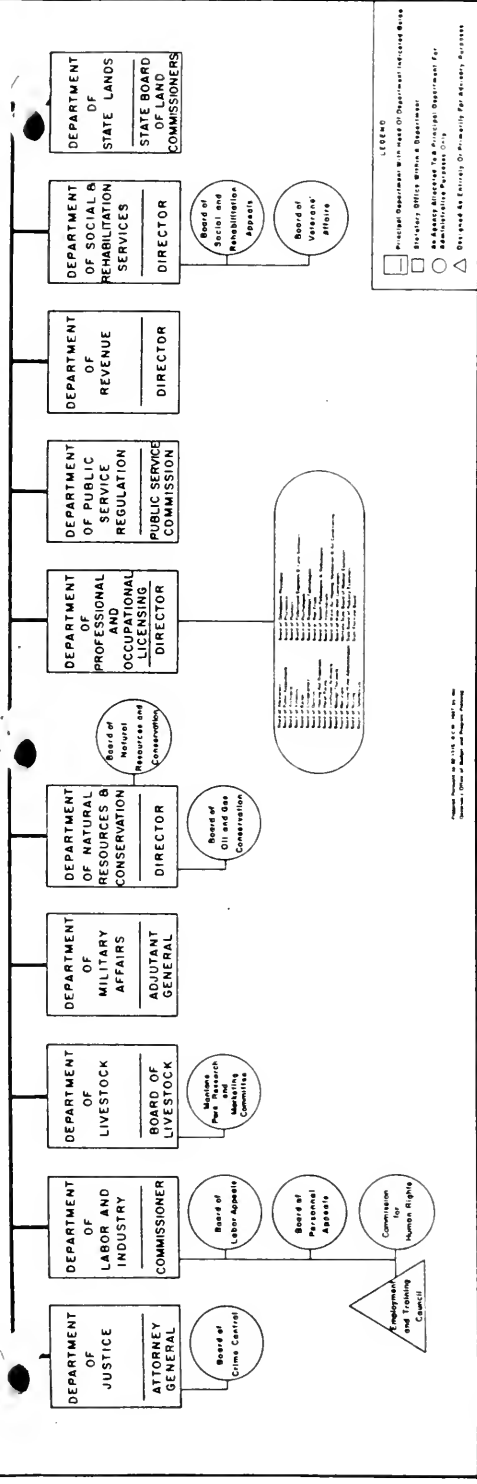
ELECTED CONSTITUTIONAL OFFICERS



DEPARTMENTS

PRINCIPAL





DEPARTMENT OF ADMINISTRATION

ACCOUNTING DIVISION
COST ALLOCATION
Actual Fiscal Year 1979

	<u>Total Cost</u>	<u>Not Allowable</u>	<u>Allowable</u>
Operational	\$835,577	\$ 0	\$835,577
Equipment	3,224	3,224	0
Central Administration ¹	<u>12,096</u>	<u>0</u>	<u>12,096</u>
Total	<u>\$850,897</u>	<u>\$ 3,224</u>	<u>\$847,673</u>

The Accounting Division maintains, operates and provides enhancements to the computer-driven Statewide Budgeting and Accounting System. SBAS is an accounting system used by all state agencies (including the University System) to satisfy their accounting and budgetary tracking needs. In addition to monitoring the system, technical and financial assistance is provided to the user agencies in the form of training and a review of documents processed. SBAS outputs daily control reports and monthly financial reports which are promptly distributed to the users. From the year's data accumulated by SBAS, the State's Annual Financial Report is prepared and published.

¹The Central Administration Program provides supervision and coordination of the various activities of the Department of Administration. The operating cost of this program has been prorated to the Department's programs based on the cost of operations of each program.



MONTANA COST ALLOCATION PLAN

ACCOUNTING DIVISION

AGENCIES RECEIVING SERVICE	Cost Distribution		Roll Forward		Fixed per Agreement FY81
	\$0.305 per Transaction	Transaction Amount	Actual FY77	Adjustment	
LEGISLATIVE BRANCH					
Legislative Auditor	2,086	\$ 673	\$ 322	\$ 351	\$ 1,024
Legislative Fiscal Analyst	840	271	161	110	381
Legislative Council	3,421	1,105	481	624	1,729
Senate	337	109	89	20	129
House	393	127	93	34	161
Environmental Quality Council	738	238	93	145	383
Consumer Council	627	203	141	62	265
JUDICIAL BRANCH					
Judiciary	8,260	2,669	1,376	1,293	3,962
ELECTED OFFICIALS					
Governor's Office	10,505	3,394	2,770	624	4,018
Secretary of State	2,651	857	292	565	1,422
Commission on Campaign Practices	407	131	77	54	185
State Auditor	17,846	5,766	13,455	(7,689)	(1,923)
Superintendent of Public Instruction	60,008	19,388	12,128	7,260	26,648
JUSTICE, Department of					
Crime Control Commission	10,813	3,494	2,098	1,396	4,890
Department of Justice	30,528	9,863	6,679	3,184	13,047
PUBLIC SERVICE REGULATIONS, Department of					
EDUCATION	2,199	710	517	193	903
Board of Public Education	1,657	535	88	447	982
Commissioner of Higher Education	2,730	882	478	404	1,286
University of Montana	545,489	176,242	134,392	41,860	218,092
Montana State University	307,053	99,206	47,782	51,424	150,630
Montana Tech	22,787	7,362	4,117	3,245	10,607
Eastern Montana College	95,612	30,891	18,577	12,314	43,205
Northern Montana College	31,062	10,036	6,623	3,413	13,449
Western Montana College	14,514	4,689	1,695	2,994	7,683
Agricultural Experiment Station	35,037	11,320	4,477	6,843	18,163
Cooperative Extension Service	19,594	6,331	1,768	4,563	10,894
School for the Deaf and Blind	4,760	1,538	927	611	2,149
Arts Council	3,204	1,035	348	687	1,722
State Library	3,553	1,148	673	475	1,623
Advisory Council - Vocational Education	910	294	160	134	428
Historical Society	9,165	2,961	1,883	1,078	4,039
Board of Regents - Higher Education	222	72	74	(2)	70
FISH, WILDLIFE & PARKS, Department of	181,439	58,621	25,150	33,471	92,092
HEALTH AND ENVIRONMENTAL SCIENCE, Department of	108,043	34,908	10,893	24,015	58,923
HIGHWAYS, Department of	98,557	31,843	20,651	11,192	43,035
STATE LANDS, Department of	9,769	3,156	1,869	1,287	4,443
LIVESTOCK, Department of	24,891	8,042	4,242	3,800	11,842
NATURAL RESOURCES AND CONSERVATION, Department of	37,912	12,249	7,276	4,973	17,222
REVENUE, Department of	216,631	69,991	30,074	39,917	109,908
ADMINISTRATION, Department of	186,503	60,257	15,962	44,295	104,552
AGRICULTURE, Department of	18,304	5,914	2,349	3,565	9,479
BUSINESS REGULATION, Department of	7,789	2,517	1,482	1,035	3,552
INSTITUTIONS, Department of					
Central Office	35,742	11,543	7,230	4,318	15,866
Boulder River School and Hospital	24,572	7,939	5,679	2,260	10,199
Children's Center	393	127	91	36	163
Center for the Aged	6,735	2,176	927	1,249	3,425
Eastmont Training Center	3,619	1,169	757	412	1,581
Galen State Hospital	12,180	3,935	2,355	1,580	5,515
Mountain View School	4,267	1,379	1,030	349	1,728
Pine Hills School	10,762	3,477	1,516	1,961	5,438
State Prison	18,748	6,057	3,808	2,249	8,306
Swan River Youth Forest Camp	3,207	1,036	476	560	1,596
Veterans' Home	4,492	1,451	715	736	2,187
Warm Springs State Hospital	27,449	8,868	6,373	2,495	11,363
Board of Pardons	725	234	121	113	347
COMMUNITY AFFAIRS, Department of	30,257	9,776	4,283	5,493	15,269
LABOR & INDUSTRY, Department of					
Labor Standards Division	11,445	3,698	1,199	2,499	6,197
Employment Security Division	10,844	3,504	2,021	1,483	4,987
Worker's Compensation Division	20,595	6,654	3,675	2,979	9,633
MILITARY AFFAIRS, Department of					
Adjutant General	4,191	1,354	793	561	1,915
Disaster and Emergency Services	3,449	1,114	711	403	1,517
PROFESSIONAL AND OCCUPATIONAL SERVICES, Department of	16,978	5,485	3,360	2,125	7,610
SOCIAL AND REHABILITATIVE SERVICES, Department of	234,147	75,654	48,901	26,753	102,407
TOTAL	2,623,643	\$847,673	\$480,803	\$366,870	\$1,214,543

DEPARTMENT OF ADMINISTRATION

ACCOUNTING PROJECT
COST ALLOCATION
Actual Fiscal Year 1978

	<u>Total Cost</u>	<u>Not Allowable</u>	<u>Allowable</u>
Operational	<u>\$356,966</u>	<u>\$64,101</u>	<u>\$292,865</u>
Total	<u>\$356,966¹</u>	<u>\$64,101</u>	<u>\$292,865</u>

The Department of Administration was provided spending authority in the 1979 biennium to upgrade the State's budgeting and accounting system.

Allowable costs consist of personal services and related operating costs, and contracted services for systems design and computer time.

Costs are allocated on the basis of accounting transactions.

(This item was inadvertently omitted from the FY1980 Statewide Cost Allocation Plan.)

¹See page 281 of 1978 State Financial Report.



MONTANA COST ALLOCATION PLAN

ACCOUNTING PROJECT

AGENCIES RECEIVING SERVICE	Number of Transactions	Cost Distribution
LEGISLATIVE BRANCH		
Legislative Auditor	1,642	\$ 201
Legislative Fiscal Analyst	876	107
Legislative Council	4,665	570
Senate	89	11
House	145	18
Environmental Quality Council	666	81
Consumer Council	691	84
JUDICIAL BRANCH		
Judiciary	8,200	1,002
ELECTED OFFICIALS		
Governor's Office	11,303	1,382
Secretary of State	1,737	212
Commission on Campaign Practices	374	46
State Auditor	65,503	8,008
Superintendent of Public Instruction	62,152	7,598
JUSTICE, Department of		
Crime Control Commission	8,198	1,002
Department of Justice	28,736	3,513
PUBLIC SERVICE REGULATIONS, Department of	2,526	309
EDUCATION		
Board of Public Education	1,282	157
Commissioner of Higher Education	2,455	300
University of Montana	630,286	77,054
Montana State University	225,452	27,562
Montana Tech	22,694	2,774
Eastern Montana College	92,630	11,324
Northern Montana College	31,591	3,862
Western Montana College	10,620	1,298
Agricultural Experiment Station	21,891	2,676
Cooperative Extension Service	8,329	1,018
School for the Deaf and Blind	4,388	536
Arts Council	1,830	224
State Library	3,475	425
Advisory Council - Vocational Education	765	94
Historical Society	8,436	1,031
Board of Regents - Higher Education	206	25
FISH, WILDLIFE & PARKS, Department of	182,509	22,312
HEALTH AND ENVIRONMENTAL SCIENCE, Department of	57,314	7,006
HIGHWAYS, Department of	98,297	12,017
STATE LANDS, Department of	9,541	1,166
LIVESTOCK, Department of	23,447	2,866
NATURAL RESOURCES AND CONSERVATION, Department of	33,311	4,072
REVENUE, Department of	154,873	18,934
ADMINISTRATION, Department of	80,013	9,782
AGRICULTURE, Department of	12,373	1,513
BUSINESS REGULATION, Department of	7,123	871
INSTITUTIONS, Department of		
Central Office	36,451	4,456
Boulder River School and Hospital	24,787	3,030
Children's Center	451	55
Center for the Aged	4,426	541
Eastmont Training Center	3,919	479
Galen State Hospital	12,220	1,494
Mountain View School	4,811	588
Pine Hills School	7,192	879
State Prison	19,939	2,438
Swean River Youth Forest Camp	2,513	307
Veterans' Home	2,934	359
Warm Springs State Hospital	31,580	3,861
Board of Pardons	589	72
COMMUNITY AFFAIRS, Department of	19,839	2,425
LABOR & INDUSTRY, Department of		
Labor Standards Division	11,135	1,361
Employment Security Division	9,457	1,156
Worker's Compensation Division	19,985	2,443
MILITARY AFFAIRS, Department of		
Adjutant General	3,583	438
Disaster and Emergency Services	2,579	315
PROFESSIONAL AND OCCUPATIONAL SERVICES, Department of	16,880	2,064
SOCIAL AND REHABILITATIVE SERVICES, Department of	237,683	29,061
OTHER		
TOTAL	2,395,587	\$292,865

DEPARTMENT OF ADMINISTRATION

RECORDS MANAGEMENT PROGRAM
COST ALLOCATION
Actual Fiscal Year 1979

	<u>Total Cost</u>	<u>Not Allowable</u>	<u>Allowable</u>
Operational	\$172,667	\$117,482	\$55,185
Equipment	27,248	27,248	0
Central Administration	<u>2,888</u>	<u>1,965</u>	<u>923</u>
Total	<u>\$202,803</u>	<u>\$146,695</u>	<u>\$56,108</u>

The Records Management Program exists to implement the provisions of the "State Public Records Management Act" by providing centralized microfilming, storage, analysis and retention scheduling of records of Executive Branch agencies of the State of Montana. Additionally, this program monitors filing and microfilm equipment acquisitions by state agencies and provides information on all facets of records management. The Program is funded with a State General Fund appropriation and monies received from direct billings. This section allocates the General Fund costs; Part II provides for the direct billings.

Costs are allocated on the basis of dollars of service provided.

MONTANA COST ALLOCATION

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RECORDS MANAGEMENT PROGRAM

AGENCIES RECEIVING SERVICE	Dollars of Service Provided	FY81 Allocation
LEGISLATIVE BRANCH		
Legislative Auditor	\$ 18	\$ 12
Legislative Fiscal Analyst	104	67
Legislative Council	695	450
House	6	4
JUDICIAL BRANCH		
Judiciary	28,517	18,482
ELECTED OFFICIALS		
Governor's Office	38	25
Secretary of State	88	57
State Auditor	3,012	1,952
Superintendent of Public Instruction	956	620
JUSTICE, Department of		
Crime Control Commission	20	13
Department of Justice	1,294	839
PUBLIC SERVICE REGULATION, Department of	19	12
EDUCATION, Department of		
Board of Public Education	15	10
Commissioner of Higher Education	7	5
University of Montana	335	217
Montana State University	762	494
State Library	926	600
Historical Society	5,536	3,588
FISH, WILDLIFE & PARKS, Department of	755	489
HEALTH AND ENVIRONMENTAL SCIENCE, Department of	1,748	1,133
HIGHWAYS, Department of	513	332
LIVESTOCK, Department of	4,613	2,990
NATURAL RESOURCES AND CONSERVATION, Department of	4,899	3,175
REVENUE, Department of	6,851	4,440
ADMINISTRATION, Department of	12,591	8,160
AGRICULTURE, Department of	199	129
BUSINESS REGULATION, Department of	190	123
INSTITUTIONS, Department of		
Central Office	27	17
Boulder River School and Hospital	2,441	1,582
Children's Center	162	105
LABOR & INDUSTRY, Department of		
Labor Standards Division	350	227
Employment Security Division	414	268
Worker's Compensation Division	994	644
MILITARY AFFAIRS, Department of		
Adjutant General	6,245	4,047
SOCIAL AND REHABILITATIVE SERVICES, Department of	1,232	800
TOTAL	<u>\$86,572</u>	<u>\$56,108</u>

DEPARTMENT OF ADMINISTRATION

FIRE AND CASUALTY INSURANCE
COST ALLOCATION
Actual Fiscal Year 1979

	<u>Total Cost</u>	<u>Not Allowable</u>	<u>Allowable</u>
Premiums Paid	\$617,995	\$ 0	\$617,995
Central Administration	<u>20,766</u>	<u>0</u>	<u>20,766</u>
Total	<u>\$638,761</u>	<u>\$ 0</u>	<u>\$638,761</u>

Fire and Casualty Insurance: This is the cost to the state for insurance protection from fire and casualties.

Allowable costs are allocated according to building insurable value.

MONTANA COST ALLOCATION

FIRE AND CASUALTY INSURANCE

AGENCIES RECEIVING SERVICE	Cost Distribution		Roll Forward		Fixed per Agreement FY61
	Insurable Value (Thousands)	Amount	Actual FY77	Adjustment	
LEGISLATIVE BRANCH					
Legislative Auditor	\$ 253	\$ 446	\$ 2,693	\$ (2,245)	\$ (1,797)
Legislative Fiscal Analyst	76	135	678	(543)	(406)
Legislative Council	366	648	3,195	(2,547)	(1,899)
JUDICIAL BRANCH					
Judiciary	1,044	1,850	5,890	(4,040)	(2,190)
ELECTED OFFICIALS					
Governor's Office	580	1,028	4,901	(3,873)	(2,845)
Secretary of State	251	445	2,856	(2,411)	(1,566)
Commission on Campaign Practices	40	71	0	71	142
State Auditor	511	905	312	593	1,498
Superintendent of Public Instruction	615	1,090	6,648	(5,558)	4,462
JUSTICE, Department of	2,006	3,554	5,305	(1,751)	1,603
EDUCATION, Department of					
University of Montana	76,974	136,364	86,672	49,692	186,066
Montana State University	101,740	180,238	118,142	62,096	247,334
Montana Tech	13,143	23,284	15,212	8,072	31,284
Eastern Montana College	26,345	46,672	29,773	16,899	63,571
Northern Montana College	16,772	29,713	19,530	10,183	31,894
Western Montana College	12,194	21,602	14,791	6,811	26,473
Agricultural Experiment Station	2,371	4,200	2,525	1,675	5,875
Cooperative Extension Service	0	0	320	(320)	(320)
School for the Deaf and Blind	3,506	6,211	13,549	(7,338)	6,211
Historical Society	3,449	6,110	13,297	(7,187)	6,110
FISH, WILDLIFE & PARKS, Department of	848	1,502	15,016	(13,514)	(1,502)
HEALTH AND ENVIRONMENTAL SCIENCE, Department of	1,527	2,705	11,985	(9,280)	(9,280)
Highways, Department of	154	273	67,262	(67,009)	(67,009)
LIVESTOCK, Department of	638	1,130	674	456	1,130
NATURAL RESOURCES AND CONSERVATION, Department of	2,566	4,546	9,895	(5,349)	4,546
REVENUE, Department of	1,946	3,447	7,317	(3,870)	3,447
ADMINISTRATION, Department of	6,619	11,726	6,692	5,034	16,692
AGRICULTURE, Department of	727	1,288	582	706	1,288
INSTITUTIONS, Department of					
Boulder River School and Hospital	11,104	19,671	42,825	(23,154)	19,671
Children's Center	2,772	4,911	10,725	(5,814)	4,911
Center for the Aged	2,974	5,268	12,719	(7,451)	5,268
Eastmont Training Center	888	1,573	3,425	(1,852)	1,573
Galen State Hospital	9,062	16,054	34,952	(18,898)	16,054
Mountain View School	1,561	2,765	6,020	(3,255)	2,765
Prine Hills School	4,700	8,326	18,130	(9,804)	8,326
State Prison	11,495	20,364	44,333	(23,969)	20,364
Swan River Youth Forest Camp	818	1,449	3,155	(1,706)	1,449
Veterans' Home	2,448	4,337	9,441	(5,104)	4,337
Warm Springs State Hospital	17,675	31,312	78,103	(46,791)	31,312
LABOR & INDUSTRY, Department of					
Employment Security Division	1,832	3,245	19,358	(16,113)	3,245
MILITARY AFFAIRS, Department of					
Adjutant General	6,828	12,096	26,332	(14,236)	12,096
SOCIAL AND REHABILITATIVE SERVICES, Department of	1,902	3,369	8,125	(4,756)	3,369
OTHER	7,245	12,836	20,606	(7,770)	12,836
TOTAL	\$560,565	\$838,761	\$803,981	\$ (165,220)	\$638,761

jk

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MONTANA COST ALLOCATION

COMPREHENSIVE LIABILITY INSURANCE

AGENCIES RECEIVING SERVICE	Premium Allocation	Fixed per Agreement FY 81
LEGISLATIVE BRANCH		
Legislative Auditor	\$ 345	\$ 362
Legislative Fiscal Analyst	30	31
Legislative Council	149	156
Environmental Quality Council	119	125
Consumer Counsel	18	19
JUDICIAL BRANCH		
Judiciary	1,135	1,192
ELECTED OFFICIALS		
Governor's Office	137	144
Secretary of State	172	181
State Auditor	137	144
Superintendent of Public Instruction	137	144
JUSTICE, Department of	67,714	71,092
PUBLIC SERVICE REGULATION, Department of	329	345
EDUCATION, Department of		
Board of Public Education	25	26
Commissioner of Higher Education	194	204
University of Montana	35,168	36,944
Montana State University	47,470	49,838
Montana Tech	8,610	9,040
Eastern Montana College	8,933	9,379
Northern Montana College	4,021	4,222
Western Montana College	2,275	2,389
Agricultural Experiment Station	9,747	10,233
Cooperative Extension Service	8,622	9,062
School for the Deaf and Blind	2,689	2,823
Ans Council	39	41
State Library	608	638
Advisory Council - Vocational Education	39	-
Historical Society	815	856
FISH, WILDLIFE & PARKS, Department of	37,719	39,412
HEALTH & ENVIRONMENTAL SCIENCES, Department of	25,499	26,773
HEALTH SERVICES, Department of	673,389	706,511
SUBSISTENCE, Department of	11,134	11,619
LIVESTOCK, Department of	167	173
NATURAL RESOURCES AND CONSERVATION, Department of	236,010	247,785
REVENUE, Department of	24,036	25,235
ADMINISTRATION, Department of	13,411	14,080
AGRICULTURE, Department of	4,610	4,840
BUSINESS REGULATION, Department of	1,640	1,722
INSTITUTIONS, Department of		
Central Office	6,977	7,325
Boulder River School and Hospital	68,263	71,669
Children's Center	166	173
Center for the Aged	15,004	15,757
Eastmont Training Center	3,869	4,011
Golden State Hospital	27,119	28,311
Mountain View School	5,400	5,676
Pine Hills School	5,406	5,676
State Prison	6,047	6,347
Swan River Youth Forest Camp	2,179	2,288
Veterans' Home	5,873	6,166
Warm Springs State Hospital	128,776	135,201
COMMUNITY AFFAIRS, Department of	1,162	1,220
LABOR & INDUSTRY, Department of		
Labor Standards Division	266	279
Employment Security Division	5,236	5,497
Workers' Compensation Division	1,047	1,099
MILITARY AFFAIRS, Department of		
Adjutant General	2,575	2,703
PROFESSIONAL & OCCUPATIONAL LICENSING, Department of	1,984	2,063
SOCIAL & REHABILITATION SERVICES, Department of	9,559	10,036
TOTAL	\$1,524,950	\$1,601,033

DEPARTMENT OF ADMINISTRATION

MANAGEMENT SYSTEMS DIVISION
COST ALLOCATION
Actual Fiscal Year 1979

	<u>Total Cost</u>	<u>Not Allowable</u>	<u>Allowable</u>
Operational-Management Systems	\$186,949	\$ 0	\$186,949
Equipment	21,212	21,212	0
Central Administration	<u>2,885</u>	<u>0</u>	<u>2,885</u>
Total	<u>\$211,046</u>	<u>\$21,212</u>	<u>\$189,834</u>

This program provides for the development and maintenance of: efficient, effective and economical fiscal management and administrative control systems for state government; general statewide operating policies and procedures; and management consulting services for state agencies.

The Division's costs are allocated on the basis of accounting transactions per agency.

MONTANA COST ALLOCATION PLAN

MANAGEMENT SYSTEMS DIVISION

AGENCIES RECEIVING SERVICE	Cost Distribution		Roll Forward		Fixed per Agreement FY81
	Transactions	Amount	Actual FY77	Adjustment	
LEGISLATIVE BRANCH					
Legislative Auditor	2,086	\$ 151	\$ 107	\$ 44	\$ 195
Legislative Fiscal Analyst	840	61	53	8	69
Legislative Council	3,421	248	160	88	336
Senate	337	24	29	(5)	19
House	393	28	31	(3)	25
Environmental Quality Council	738	53	31	22	75
Consumer Council	627	45	46	(1)	44
JUDICIAL BRANCH					
Judiciary	8,260	598	456	142	740
ELECTED OFFICIALS					
Governor's Office	10,505	760	918	(158)	602
Secretary of State	2,651	192	97	95	287
Commission on Campaign Practices	407	29	26	3	32
State Auditor	17,846	1,291	4,464	(3,173)	(1,882)
Superintendent of Public Instruction	60,008	4,342	4,019	323	4,665
JUSTICE, Department of					
Crime Control Commission	10,813	782	695	87	869
Department of Justice	30,528	2,209	2,213	(4)	2,205
PUBLIC SERVICE REGULATIONS, Department of	2,199	159	171	(12)	147
EDUCATION					
Board of Public Education	1,657	120	29	91	211
Commissioner of Higher Education	2,730	198	158	40	238
University of Montana	545,489	39,469	44,529	(5,060)	34,409
Montana State University	307,053	22,217	15,832	6,385	28,602
Montana Tech	22,787	1,649	1,359	290	1,939
Eastern Montana College	95,612	6,918	6,155	763	7,681
Northern Montana College	31,062	2,182	2,194	(12)	2,170
Western Montana College	14,514	1,050	562	488	1,538
Agricultural Experiment Station	35,037	2,535	1,483	1,052	3,587
Cooperative Extension Service	19,594	1,418	586	832	2,250
School for the Deaf and Blind	4,760	344	307	37	381
Arts Council	3,204	232	115	117	349
State Library	3,553	257	223	34	291
Advisory Council - Vocational Education	910	66	53	13	79
Historical Society	9,165	663	624	39	702
Board of Regents - Higher Education	222	16	25	(9)	7
FISH, WILDLIFE & PARKS, Department of	181,439	13,128	8,333	4,795	17,923
HEALTH AND ENVIRONMENTAL SCIENCE, Department of	108,043	7,817	3,609	4,208	12,025
HIGHWAYS, Department of	98,557	7,131	6,842	289	7,420
STATE LANDS, Department of	9,769	707	620	87	794
LIVESTOCK, Department of	24,891	1,801	1,406	395	2,196
NATURAL RESOURCES AND CONSERVATION, Department of	37,912	2,743	2,411	332	3,075
REVENUE, Department of	216,631	15,674	10,327	5,347	21,021
ADMINISTRATION, Department of	186,503	13,494	4,832	8,662	22,156
AGRICULTURE, Department of	18,304	1,324	778	546	1,870
BUSINESS REGULATION, Department of	7,789	564	492	72	636
INSTITUTIONS, Department of					
Central Office	35,742	2,586	2,395	191	2,777
Boulder River School and Hospital	24,572	1,778	1,882	(104)	1,674
Children's Center	393	28	30	(2)	26
Center for the Aged	6,735	487	307	180	667
Eastmont Training Center	3,619	262	251	11	273
Galen State Hospital	12,180	881	780	101	982
Mountain View School	4,267	309	341	(32)	277
Pine Hills School	10,762	779	502	277	1,056
State Prison	18,748	1,357	1,262	95	1,452
Sween River Youth Forest Camp	3,207	232	158	74	306
Veterans' Home	4,492	325	237	88	413
Warm Springs State Hospital	27,449	1,986	2,112	(126)	1,860
Board of Pardons	725	52	40	12	64
COMMUNITY AFFAIRS, Department of	30,257	2,189	1,419	770	2,959
LABOR & INDUSTRY, Department of					
Labor Standards Division	11,445	828	397	431	1,259
Employment Security Division	10,844	785	670	115	900
Worker's Compensation Division	20,595	1,490	1,218	272	1,762
MILITARY AFFAIRS, Department of					
Adjutant General	4,191	303	263	40	343
Disaster and Emergency Services	3,449	250	226	14	264
PROFESSIONAL AND OCCUPATIONAL SERVICES, Department of	16,578	1,228	1,115	113	1,341
SOCIAL AND REHABILITATIVE SERVICES, Department of	234,147	17,010	16,202	808	17,818
TOTAL	2,623,643	\$189,834	\$159,217	\$30,617	\$220,451

DEPARTMENT OF ADMINISTRATION

PERSONNEL DIVISION
COST ALLOCATION
Actual Fiscal Year 1979

	<u>Total Cost</u>	<u>Not Allowable</u>	<u>Allowable</u>
Operational	\$880,079	\$154,848	\$725,231
Equipment	3,540	3,540	0
Local Assistance and Grants	14,326	14,326	0
Central Administration	<u>12,651</u>	<u>2,225</u>	<u>10,426</u>
Total	<u>\$910,596</u>	<u>\$174,939</u>	<u>\$735,657</u>

The Personnel Program exists to implement and administer the provisions of the State Classification and Pay and Public Employees Collective Bargaining Acts. This program is designed to provide state government with a comprehensive program of personnel administration including classification, labor relations, employee relations, pay and benefit administration, training and the promulgation of personnel rules and policies dealing with recruitment, selection, affirmative action and other personnel-related matters.

Costs are allocated on the basis of full-time equivalent (FTE) employees.

MONTANA COST ALLOCATION

PERSONNEL DIVISION

AGENCIES RECEIVING SERVICE	Cost Distribution		Roll Forward		Fixed per Agreement FY81
	Number of FTE	Amount	Actual FY77	Adjustment	
LEGISLATIVE BRANCH					
Legislative Auditor	50	\$ 2,679	\$ 823	\$ 1,856	\$ 4,535
Legislative Fiscal Analyst	9	482	169	313	795
Legislative Council	51	2,732	781	1,951	4,683
Environmental Quality Council	6	321	121	200	521
Consumer Council	3	160	79	81	241
JUDICIAL BRANCH					
Judiciary	61	3,268	2,070	1,198	4,466
ELECTED OFFICIALS					
Governor's Office	79	4,232	2,428	1,804	6,036
Secretary of State	28	1,500	621	879	2,379
Commission on Campaign Practices	4	214	97	117	331
State Auditor	49	2,625	1,186	1,439	4,064
Superintendent of Public Instruction	166	8,893	5,769	3,124	12,017
JUSTICE, Department of					
Crime Control Commission	40	2,143	1,133	1,010	3,153
Department of Justice	521	27,911	17,241	10,670	38,581
PUBLIC SERVICE REGULATION, Department of	38	2,036	799	1,237	3,273
EDUCATION, Department of					
Board of Public Education	7	375	18	357	732
Commissioner of Higher Education	19	1,018	465	553	1,571
University of Montana	713	38,197	40,428	(2,231)	35,966
Montana State University	1,059	66,733	28,509	28,224	84,957
Montana Tech	170	9,107	4,477	4,630	13,737
Eastern Montana College	304	16,286	10,391	5,895	22,181
Northern Montana College	151	8,089	4,663	3,426	11,515
Western Montana College	96	5,143	2,932	2,211	7,354
Agricultural Experiment Station	306	16,393	7,564	8,829	25,222
Cooperative Extension Service	123	6,589	4,280	2,309	8,898
School for the Deaf and Blind	95	5,089	2,384	2,705	7,794
Arts Council	4	214	97	117	331
State Library	24	1,286	629	657	1,943
Advisory Council - Vocational Education	2	107	49	58	165
Historical Society	32	1,714	921	793	2,507
FISH, WILDLIFE & PARKS, Department of	466	24,965	13,164	11,801	36,766
HEALTH AND ENVIRONMENTAL SCIENCE, Department of	290	15,536	13,502	2,034	17,570
HIGHWAYS, Department of	2,118	113,466	97,842	15,624	129,090
STATE LANDS, Department of	55	2,946	1,250	1,696	4,642
LIVESTOCK, Department of	129	6,911	3,130	3,781	10,692
NATURAL RESOURCES AND CONSERVATION, Department of	446	23,893	11,088	12,805	36,698
REVENUE, Department of	1,057	56,626	29,324	27,302	83,928
ADMINISTRATION, Department of	408	21,858	16,339	5,519	27,377
AGRICULTURE, Department of	77	4,125	3,176	949	5,074
BUSINESS REGULATION, Department of	53	2,839	1,265	1,574	4,413
INSTITUTIONS, Department of					
Central Office	173	9,268	5,084	4,184	13,452
Boulder River School and Hospital	516	27,643	26,100	1,543	29,186
Children's Center	5	268	121	147	415
Center for the Aged	92	4,929	2,565	2,364	7,293
Eastmont Training Center	32	1,714	753	961	2,675
Galen State Hospital	258	13,822	12,403	1,419	15,241
Mountain View School	73	3,911	3,262	649	4,560
Pine Hills School	118	6,322	3,221	3,101	9,423
State Prison	311	16,661	12,355	4,306	20,967
Swan River Youth Forest Camp	28	1,500	613	887	2,387
Veterans' Home	49	2,625	1,181	1,444	4,069
Warm Springs State Hospital	643	34,447	44,984	(10,537)	23,910
Board of Pardons	3	161	79	82	243
COMMUNITY AFFAIRS, Department of	127	6,804	3,938	2,866	9,670
LABOR & INDUSTRY, Department of					
Labor Standards Division	61	3,268	918	2,350	5,618
Employment Security Division	696	37,286	31,145	6,141	43,427
Worker's Compensation Division	158	8,464	3,897	4,567	13,031
MILITARY AFFAIRS, Department of					
Adjutant General	33	1,768	833	935	2,703
Disaster and Emergency Services	18	964	572	392	1,356
PROFESSIONAL AND OCCUPATIONAL SERVICES, Department of	32	1,714	1,031	683	2,397
SOCIAL AND REHABILITATIVE SERVICES, Department of	997	53,417	29,403	24,014	77,431
TOTAL	13,732	\$735,657	\$515,662	\$219,995	\$955,652

DEPARTMENT OF ADMINISTRATION

PURCHASING DIVISION
COST ALLOCATION
Actual Fiscal Year 1979

	<u>Total Cost</u>	<u>Not Allowable</u>	<u>Allowable</u>
Operational	\$283,890	\$11,090	\$272,800
Equipment	1,845	1,845	0
Central Administration	<u>4,106</u>	<u>160</u>	<u>3,946</u>
Total	<u>\$289,841</u>	<u>\$13,095</u>	<u>\$276,746</u>

The Purchasing Division of the Department of Administration provides a centralized operation for obtaining services, supplies, and materials for all state agencies. It advertises and obtains competitive bids from various vendors in order to get the maximum value for each dollar expended.

Costs are allocated on the basis of the number of requisitions processed for an agency.

MONTANA COST ALLOCATION

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PURCHASING DIVISION

AGENCIES RECEIVING SERVICE	Cost Distribution		Roll Forward		Fixed per Agreement FY81
	Requisitions	Amount	Actual FY77	Adjustment	
LEGISLATIVE BRANCH					
Legislative Auditor	33	\$ 734	\$ 570	\$ 164	\$ 898
Legislative Fiscal Analyst	8	178	122	56	234
Legislative Council	45	1,001	244	757	1,758
Senate	4	89	387	(298)	(209)
House	5	111	428	(317)	(206)
Environmental Quality Council	5	111	122	(11)	100
Consumer Council	7	156	183	(27)	129
JUDICIAL BRANCH					
Judiciary	28	623	672	(49)	574
ELECTED OFFICIALS					
Governor's Office	82	1,825	1,793	32	1,857
Secretary of State	30	668	815	(147)	521
Commission on Campaign Practices	13	289	122	167	456
State Auditor	53	1,179	754	425	1,604
Superintendent of Public Instruction	136	3,026	3,869	(843)	2,183
JUSTICE, Department of					
Crime Control Commission	38	846	611	235	1,081
Department of Justice	34	7,587	6,680	907	8,494
PUBLIC SERVICE REGULATIONS, Department of	28	623	835	(212)	411
EDUCATION					
Board of Public Education	28	623	244	379	1,002
Commissioner of Higher Education	20	445	815	(370)	75
University of Montana	691	15,375	9,368	6,007	21,382
Montana State University	1,562	34,755	22,464	12,291	47,046
Montana Tech	334	7,432	4,949	2,483	9,915
Eastern Montana College	141	3,137	3,421	(284)	2,853
Northern Montana College	287	6,386	6,863	(477)	5,909
Western Montana College	104	2,314	774	1,540	3,854
Agricultural Experiment Station	571	12,705	13,523	(818)	11,887
Cooperative Extension Service	92	2,047	2,281	(234)	1,813
School for the Deaf and Blind	66	1,469	1,955	(486)	983
Arts Council	6	134	102	32	166
State Library	16	356	855	(499)	(143)
Advisory Council - Vocational Education	3	67	20	47	114
Historical Society	47	1,046	305	741	1,787
FISH, WILDLIFE & PARKS, Department of	807	17,956	12,708	5,248	23,204
HEALTH AND ENVIRONMENTAL SCIENCE, Department of	544	12,104	9,735	2,369	14,473
HIGHWAYS, Department of	1,794	39,917	31,770	8,147	48,064
STATE LANDS, Department of	66	1,469	1,202	267	1,736
LIVESTOCK, Department of	111	2,470	2,648	(178)	2,292
NATURAL RESOURCES AND CONSERVATION, Department of	540	12,015	8,859	3,156	15,171
REVENUE, Department of	499	11,103	10,001	1,102	12,205
ADMINISTRATION, Department of	522	11,615	6,292	5,323	16,938
AGRICULTURE, Department of	191	4,250	2,423	1,827	6,077
BUSINESS REGULATION, Department of	38	846	1,120	(274)	572
INSTITUTIONS, Department of					
Central Office	132	2,937	3,625	(688)	2,249
Boulder River School and Hospital	137	3,048	2,770	278	3,326
Center for the Aged	78	1,736	1,589	147	1,883
Eastmont Training Center	70	1,558	1,568	(10)	1,548
Galen State Hospital	123	2,737	2,424	313	3,050
Mountain View School	80	1,780	2,525	(745)	1,035
Pine Hills School	105	2,359	2,261	98	2,457
State Prison	313	6,964	7,210	(246)	6,718
Swan River Youth Forest Camp	38	846	1,059	(213)	633
Veterans' Home	51	1,135	1,222	(87)	1,048
Warm Springs State Hospital	236	5,251	7,047	(1,796)	3,455
COMMUNITY AFFAIRS, Department of	82	1,825	2,464	(639)	1,186
LABOR & INDUSTRY, Department of					
Labor Standards Division	72	1,602	652	950	2,552
Employment Security Division	360	8,010	713	7,297	15,307
Worker's Compensation Division	93	2,069	2,566	(497)	1,572
MILITARY AFFAIRS, Department of					
Adjutant General	70	1,558	1,283	275	1,833
Disaster and Emergency Services	17	378	305	73	451
PROFESSIONAL AND OCCUPATIONAL SERVICES, Department of	110	2,448	2,159	289	2,737
SOCIAL AND REHABILITATIVE SERVICES	334	7,423	6,212	1,211	8,634
TOTAL	12,430	\$276,746	\$222,558	\$54,188	\$330,934

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DEPARTMENT OF ADMINISTRATION

TREASURY DIVISION
COST ALLOCATION
Actual Fiscal Year 1979

	<u>Total Cost</u>	<u>Not Allowable</u>	<u>Allowable</u>
Operational	\$ 143,404	\$ 73,704	\$69,700
Equipment	808	808	0
Other	6,581,575	6,581,575	0
Central Administration	<u>2,108</u>	<u>1,083</u>	<u>1,025</u>
Total	<u>\$6,727,895</u>	<u>\$6,657,170</u>	<u>\$70,725</u>

The Treasury Division has responsibility for the custody and accountability of all monies and securities belonging to or held in trust by the State of Montana. In general terms, the Treasury Division provides agencies with banking services at the lowest possible cost. The primary service function, however, is the payment of agencies' warrants.

To determine allowable costs, an analysis was made of the various duties of each employee and the relationship these duties have to agency service.

Cost are allocated on the basis of the number of warrants issued for each agency.

MONTANA COST ALLOCATION PLAN

TREASURY DIVISION

AGENCIES RECEIVING SERVICE	Cost Distribution		Roll Forward		Fixed per Agreement FY81
	Warrants	Amount	Actual FY77	Adjustment	
LEGISLATIVE BRANCH					
Legislative Auditor	1,829	\$ 112	\$ 90	22	\$ 134
Legislative Fiscal Analyst	402	25	22	3	28
Legislative Council	2,391	146	117	29	175
Senate	2,029	124	91	33	157
House	3,535	216	157	59	275
Environmental Quality Council	308	19	24	(5)	14
Consumer Council	289	18	22	(4)	14
JUDICIAL BRANCH					
Judiciary	3,462	212	209	3	215
ELECTED OFFICIALS					
Governor's Office	3,751	230	348	(118)	112
Secretary of State	1,440	88	81	7	95
Commission on Campaign Practices	148	9	10	(1)	8
State Auditor	5,663	347	261	86	433
Superintendent of Public Instruction	11,978	733	1,127	(394)	339
JUSTICE, Department of					
Crime Control Commission	2,281	140	213	(73)	67
Department of Justice	23,135	1,417	1,437	(20)	1,397
PUBLIC SERVICE REGULATIONS, Department of	1,922	118	126	(8)	110
EDUCATION					
Board of Public Education	621	38	9	29	67
Commissioner of Higher Education	1,198	73	81	(8)	65
University of Montana	17,094	1,047	1,217	(170)	877
Montana State University	41,570	2,545	4,453	(1,903)	637
Montana Tech	11,573	709	672	37	746
Eastern Montana College	26,613	1,630	1,519	111	1,741
Northern Montana College	11,547	707	554	153	860
Western Montana College	9,225	565	479	86	651
Agricultural Experiment Station	0	0	19	(19)	(19)
Cooperative Extension Service	3	0	10	(10)	(10)
School for the Deaf and Blind	3,828	234	270	(36)	198
Arts Council	815	50	46	4	54
State Library	2,226	136	133	3	139
Advisory Council - Vocational Education	242	15	14	1	16
Historical Society	2,391	146	153	(7)	139
Board of Regents - Higher Education	58	4	0	4	8
FISH, WILDLIFE & PARKS, Department of	68,701	4,207	3,327	880	5,087
HEALTH AND ENVIRONMENTAL SCIENCE, Department of	18,466	1,131	971	160	1,291
HIGHWAYS, Department of	84,997	5,204	5,240	(36)	5,168
STATE LANDS, Department of	3,033	186	190	(4)	182
LIVESTOCK, Department of	6,395	392	417	(25)	367
NATURAL RESOURCES AND CONSERVATION, Department of	19,432	1,190	1,136	54	1,244
REVENUE, Department of	233,205	14,279	15,063	(784)	13,495
ADMINISTRATION, Department of	158,094	9,680	8,910	770	10,450
AGRICULTURE, Department of	5,313	325	298	27	352
BUSINESS REGULATION, Department of	2,667	163	168	(5)	158
INSTITUTIONS, Department of					
Central Office	11,868	727	725	2	729
Boulder River School and Hospital	16,330	1,000	1,243	(243)	757
Children's Center	130	8	8	0	8
Center for the Aged	4,002	245	224	21	266
Eastmont Training Center	1,540	94	87	7	101
Galen State Hospital	7,943	486	607	(121)	365
Mountain View School	2,834	177	206	(29)	148
Pine Hills School	4,834	296	289	7	303
State Prison	10,635	651	674	(23)	628
Swan River Youth Forest Camp	1,447	89	78	11	100
Veterans' Home	1,935	118	123	(5)	113
Warm Springs State Hospital	21,430	1,312	1,731	(419)	893
Board of Pardons	99	6	5	1	7
COMMUNITY AFFAIRS, Department of	14,510	888	435	453	1,341
LABOR & INDUSTRY, Department of					
Labor Standards Division	4,530	277	176	101	378
Employment Security Division	20,306	1,243	1,343	(100)	1,143
Worker's Compensation Division	38,138	2,335	2,036	299	2,634
MILITARY AFFAIRS, Department of					
Adjutant General	5,983	366	217	149	515
Disaster and Emergency Services	1,416	87	89	(2)	85
PROFESSIONAL AND OCCUPATIONAL SERVICES, Department of	2,829	173	213	(40)	133
SOCIAL AND REHABILITATIVE SERVICES, Department of	188,427	11,537	12,497	(960)	10,577
TOTAL	1,155,086	\$70,725	\$72,690	\$(1,965)	\$68,760

STATE AUDITOR

OFFICE OF THE STATE AUDITOR
COST ALLOCATION
Actual Fiscal Year 1979

	<u>Total Cost</u>	<u>Not Allowable</u>	<u>Allowable</u>
Operational (Including Central Payroll)	\$403,676	\$ 0	\$403,676
Payroll Service Fee	74,573	0	74,573
Equipment	3,805	3,805	0
Central Administration ¹	<u>69,110</u>	<u>0</u>	<u>69,110</u>
Total	<u>\$551,164</u>	<u>\$3,805</u>	<u>\$547,359</u>

The Office of the State Auditor issues and mails all state warrants, replaces lost or damaged warrants, and stores cashed warrants. Also, the Office operates the Central Payroll System.

Costs are allocated on the basis of the number of warrants issued for each agency.

¹The Central Administration Program provides for the administrative functions within the State Auditor's Office. Operating cost of the program is prorated based on operating cost of each program within the office.

MONTANA COST ALLOCATION PLAN

STATE AUDITOR

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FY 78
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AGENCIES RECEIVING SERVICE	Cost Distribution		Roll Forward		Fixed Per Agreement FY81
	Warrants	Amount	Actual FY 77	Adjustment	
	81	79			
LEGISLATIVE BRANCH					
Legislative Auditor	1,829	\$ 867	\$ 608	\$ 258	\$ 1,125
Legislative Fiscal Analyst	402	190	152	38	228
Legislative Council	2,391	1,133	797	336	1,469
Senate	2,029	961	617	344	1,305
House	3,535	1,675	1,068	607	2,282
Environmental Quality Council	308	146	161	(15)	131
Consumer Council	289	137	150	(13)	124
JUDICIAL BRANCH					
Judiciary	3,462	1,641	1,425	216	1,857
ELECTED OFFICIALS					
Governor's Office	3,751	1,777	2,380	(603)	1,174
Secretary of State	1,440	682	554	128	810
Commission on Campaign Practices	148	70	71	(1)	69
State Auditor	5,663	2,684	1,784	900	3,584
Superintendent of Public Instruction	11,978	5,676	7,699	(2,023)	3,653
JUSTICE, Department of					
Crime Control Commission	2,281	1,081	1,456	(375)	706
Department of Justice	23,135	10,963	9,815	1,148	12,111
PUBLIC SERVICE REGULATIONS, Department of	1,922	911	862	49	960
EDUCATION					
Board of Public Education	621	294	64	230	524
Commissioner of Higher Education	1,198	568	515	53	621
University of Montana	17,094	8,100	8,310	(210)	7,890
Montana State University	41,570	19,699	30,416	(10,717)	8,982
Montana Tech	11,573	5,484	4,587	897	6,361
Eastern Montana College	26,613	12,611	10,375	2,236	14,847
Northern Montana College	11,547	5,472	4,936	536	6,008
Western Montana College	9,225	4,371	3,272	1,099	5,470
Agricultural Experiment Station	0	0	131	(131)	(131)
Cooperative Extension Service	3	1	67	(66)	(65)
School for the Deaf and Blind	3,828	1,814	1,845	(31)	1,783
Arts Council	516	386	315	71	457
State Library	2,226	1,055	906	149	1,204
Advisory Council - Vocational Education	242	115	96	19	134
Historical Society	2,391	1,133	1,043	90	1,223
Board of Regents - Higher Education	58	27	42	(15)	12
FISH, WILDLIFE & PARKS, Department of	68,701	32,555	22,728	9,827	42,382
HEALTH AND ENVIRONMENTAL SCIENCE, Department of	18,468	8,790	6,634	2,116	10,866
HIGHWAYS, Department of	84,997	40,277	35,794	4,483	44,760
STATE LANDS, Department of	3,033	1,437	1,292	145	1,582
LIVESTOCK, Department of	6,395	3,030	2,850	180	3,210
NATURAL RESOURCES AND CONSERVATION, Department of	19,432	9,208	7,757	1,451	10,659
REVENUE, Department of	233,205	110,509	102,192	8,317	118,826
ADMINISTRATION, Department of	158,094	74,916	60,411	14,505	89,421
AGRICULTURE, Department of	5,313	2,518	2,037	481	2,999
BUSINESS REGULATION, Department of	2,667	1,264	1,139	125	1,389
INSTITUTIONS, Department of					
Central Office	11,868	5,624	4,950	674	6,298
Boulder River School and Hospital	16,333	7,738	8,488	(750)	6,988
Children's Center	130	62	58	4	66
Center for the Aged	4,002	1,896	1,532	364	2,260
Eastmont Training Center	1,540	730	595	135	865
Galen State Hospital	7,943	3,764	4,149	(385)	3,379
Mountain View School	2,884	1,367	1,410	(43)	1,324
Pine Hills School	4,834	2,291	1,972	319	2,610
State Prison	10,635	5,040	4,604	436	5,476
Swan River Youth Forest Camp	1,447	686	534	152	838
Veterans' Home	1,935	917	839	78	995
Worm Springs State Hospital	21,430	10,155	11,520	(1,665)	8,490
Board of Pardons	99	47	34	13	60
COMMUNITY AFFAIRS, Department of	14,510	6,876	2,972	3,904	10,780
LABOR & INDUSTRY, Department of					
Labor Standards Division	4,530	2,147	1,204	943	3,090
Employment Security Division	20,306	9,622	9,176	446	10,068
Worker's Compensation Division	38,138	18,072	13,909	4,163	22,235
MILITARY AFFAIRS, Department of					
Adjutant General	5,983	2,835	1,485	1,350	4,185
Disaster and Emergency Services	1,416	671	609	62	733
PROFESSIONAL AND OCCUPATIONAL SERVICES, Department of	2,829	1,341	1,444	(103)	1,238
SOCIAL AND REHABILITATIVE SERVICES, Department of	188,427	89,290	85,362	3,928	93,218
TOTAL	<u>1,155,086</u>	<u>\$547,359</u>	<u>\$496,500</u>	<u>\$50,859</u>	<u>\$598,218</u>

OFFICE OF BUDGET AND PROGRAM PLANNING

BUDGET AND PROGRAM PLANNING
COST ALLOCATION
Actual Fiscal Year 1979

	<u>Total Cost</u>	<u>Not Allowable¹</u>	<u>Allowable</u>
Operational	\$675,896	\$436,107	\$239,789
Equipment	1,636	1,636	0
Grants	<u>29,243</u>	<u>29,243</u>	<u>0</u>
Total	<u>\$706,775</u>	<u>\$466,986</u>	<u>\$239,789</u>

The Office of Budget and Program Planning (OBPP) assists the Governor in the planning, preparation, and administration of the state budget; the development and evaluation of alternative program plans for the provision of state government services; and the examination and improvement of methods of providing services to the citizens of the State of Montana. OBPP reviews the total organizational structure of the Executive Branch, makes recommendations on the transfer of functions between departments or the elimination of unnecessary functions, and formulates and monitors policies in areas of management concern. The Office also provides centralized services support for all programs of the Governor's Office, prepares and monitors estimates of revenues, houses the State Clearinghouse provided for in Office of Management and Budget Circular A-95, establishes guidelines and priorities for data processing services and approves the procurement of data processing equipment for Montana state government.

Allowable costs were determined by the amount of Budget Office time (40%) spent on assisting agencies in preparing and presenting budget requests.

Costs are allocated on the basis of actual agency operating costs for personal services, operational costs and equipment.

¹Non-allowable funds consist of federal funds expended, State Clearinghouse costs, and 60% of the remaining operating expenses.

MONTANA COST ALLOCATION PLAN

BUDGET AND PROGRAM PLANNING

AGENCIES RECEIVING SERVICE	Cost Distribution		Roll Forward		Fixed per Agreement FY81
	Cost (Millions)	Amount	Actual FY77	Adjustment	
LEGISLATIVE BRANCH					
Legislative Auditor	\$ 1.4	\$ 678	\$ 388	\$ 293	\$ 971
Legislative Fiscal Analyst	0.3	145	63	82	227
Legislative Council	1.7	823	445	378	1,201
Senate	0.8	387	260	127	514
House	1.2	581	438	143	724
Environmental Quality Council	0.1	48	60	(12)	36
Consumer Council	0.3	145	79	66	211
JUDICIAL BRANCH					
Judiciary	2.3	1,114	710	404	1,518
ELECTED OFFICIALS					
Governor's Office	2.4	1,162	1,023	139	1,301
Secretary of State	0.6	291	156	135	426
Commission on Campaign Practices	0.1	48	30	18	66
State Auditor	1.1	533	370	163	696
Superintendent of Public Instruction	4.2	2,034	2,046	(12)	2,022
JUSTICE, Department of					
Crime Control Commission	0.8	387	362	25	412
Department of Justice	11.7	5,667	3,586	2,081	7,748
PUBLIC SERVICE REGULATIONS, Department of					
EDUCATION	0.8	387	272	115	502
Board of Public Education	0.2	97	11	86	183
Commissioner of Higher Education	1.0	484	230	254	738
University of Montana	42.8	20,729	14,572	6,157	26,886
Montana State University	54.5	26,205	17,970	8,235	34,440
Montana Tech	6.6	3,197	2,058	1,139	4,336
Eastern Montana College	13.4	6,490	4,466	2,024	8,514
Northern Montana College	5.6	2,712	1,873	839	3,551
Western Montana College	3.2	1,550	921	629	2,179
Agricultural Experiment Station	6.5	3,148	1,948	1,200	4,348
Cooperative Extension Service	3.4	1,647	1,125	622	2,169
School for the Deaf and Blind	1.6	775	532	243	1,018
Arts Council	0.2	97	30	67	164
State Library	0.6	291	200	91	382
Advisory Council - Vocational Education	0.1	48	23	25	73
Historical Society	1.2	581	347	234	815
Board of Regents - Higher Education	0.0	0	7	(7)	(7)
FISH, WILDLIFE & PARKS, Department of					
HEALTH AND ENVIRONMENTAL SCIENCE, Department of	12.8	6,199	3,745	2,454	8,653
HIGHWAYS, Department of	11.5	5,570	3,371	2,199	7,769
STATE LANDS, Department of	131.1	63,495	58,888	4,607	68,102
LIVESTOCK, Department of	1.5	726	404	322	1,048
NATURAL RESOURCES AND CONSERVATION, Department of	2.7	1,308	902	406	1,714
REVENUE, Department of	10.2	4,940	3,009	1,931	6,871
ADMINISTRATION, Department of	48.7	23,587	16,301	7,286	30,873
AGRICULTURE, Department of	17.0	8,234	4,785	3,449	11,683
BUSINESS REGULATION, Department of	2.2	1,066	544	522	1,588
INSTITUTIONS, Department of	1.1	533	366	167	700
Central Office	4.3	2,083	1,453	630	2,713
Boulder River School and Hospital	8.1	3,923	3,096	827	4,750
Children's Center	0.1	48	34	14	62
Center for the Aged	1.4	678	381	297	975
Eastmont Training Center	0.5	242	155	83	325
Galen State Hospital	4.0	1,937	1,593	344	2,281
Mountain View School	1.2	581	400	181	762
Pine Hills School	2.2	1,259	710	549	1,208
State Prison	7.7	3,729	2,227	1,502	5,231
Swan River Youth Forest Camp	0.6	291	200	91	382
Veterans' Home	0.8	387	272	115	502
Warm Springs State Hospital	10.9	5,279	5,240	39	5,318
Board of Pardons	0.1	48	27	21	69
COMMUNITY AFFAIRS, Department of					
LABOR & INDUSTRY, Department of	4.0	1,937	1,344	593	2,530
Labor Standards Division	1.9	920	279	641	1,561
Employment Security Division	11.8	5,715	3,613	2,102	7,817
Worker's Compensation Division	3.4	1,647	1,087	560	2,207
MILITARY AFFAIRS, Department of					
Adjutant General	2.3	1,114	313	801	1,915
Disaster and Emergency Services	0.4	194	136	58	252
PROFESSIONAL AND OCCUPATIONAL SERVICES, Department of					
SOCIAL AND REHABILITATIVE SERVICES, Department of	0.9	436	396	40	476
TOTAL	19.0	9,202	6,305	2,897	12,099

OFFICE OF BUDGET AND PROGRAM PLANNING

STATE CLEARINGHOUSE
COST ALLOCATION
Actual Fiscal Year 1979

	<u>Total Cost</u>	<u>Not Allowable</u>	<u>Allowable</u>
Operational	\$23,180	\$12,471	\$10,709
Equipment	<u>58</u>	<u>58</u>	<u>0</u>
Total	<u>\$23,238</u>	<u>\$12,529</u>	<u>\$10,709</u>

The State Clearinghouse of the Office of Budget and Program Planning is responsible for fulfilling the requirements of Office of Management and Budget Circular A-95.

Costs are allocated on the basis of the number of project applications originating in each agency.

MONTANA COST ALLOCATION

STATE CLEARINGHOUSE

AGENCIES RECEIVING SERVICE	Cost Distribution		Roll Forward		Fixed per Agreement FY81
	Applications	Amount	Actual FY77	Adjustment	
ELECTED OFFICIALS					
Governor's Office	2	\$ 81	\$ 640	\$ (559)	\$ (478)
JUSTICE, Department of					
Crime Control Commission	1	41	150	(109)	(68)
EDUCATION, Department of					
Board of Public Education	1	41	38	3	44
Commissioner of Higher Education	2	81	75	6	87
University of Montana	1	41	38	3	44
Montana State University	1	41	75	(34)	7
Montana Tech	2	81	75	6	87
Arts Council	1	41	38	3	44
State Library	3	122	151	(29)	93
Historical Society	2	81	75	6	87
FISH, WILDLIFE & PARKS, Department of	30	1,217	376	841	2,058
HEALTH AND ENVIRONMENTAL SCIENCE, Department of	20	811	903	(92)	719
HIGHWAYS, Department of	123	4,989	3,839	1,150	6,139
NATURAL RESOURCES AND CONSERVATION, Department of	17	690	38	652	1,342
AGRICULTURE, Department of	1	41	38	3	44
INSTITUTIONS, Department of					
Central Office	5	203	452	(249)	(46)
COMMUNITY AFFAIRS, Department of	11	446	527	(81)	365
LABOR & INDUSTRY, Department of					
Employment Security Division	5	203	38	165	368
MILITARY AFFAIRS, Department of					
Disaster and Emergency Services	2	81	75	6	87
SOCIAL AND REHABILITATIVE SERVICES, Department of	34	1,377	1,393	(16)	1,361
TOTAL	264	\$10,709	\$9,034	\$1,675	\$12,384

COMMISSIONER OF HIGHER EDUCATION

ACCOUNTING SYSTEM IMPROVEMENTS
COST ALLOCATION
Actual Fiscal Year 1978

	<u>Total Cost</u>	<u>Not Allowable</u>	<u>Allowable</u>
Operational	\$26,937	\$ 0	\$26,937
Total	<u>\$26,937¹</u>	<u>\$ 0</u>	<u>\$26,937</u>

The Commissioner of Higher Education was given spending authority in the 1979 bienrium to "fully integrate university accounting with the Statewide Budgeting and Accounting System", develop a uniform accounting manual, and make accounting procedures uniform among the university units.

Allowable costs consist of personal services and related operating costs.

Costs are allocated on the basis of accounting transactions per university system unit.

(This item was inadvertently omitted from the FY1980 Statewide Cost Allocation Plan.)

¹See page 248 of 1978 State Financial Report.

MONTANA COST ALLOCATION PLAN

ACCOUNTING SYSTEM IMPROVEMENTS

AGENCIES RECEIVING SERVICE	Number of Transactions	Cost Distribution
EDUCATION		
Commissioner of Higher Education	2,455	\$ 83
University of Montana	630,286	16,231
Montana State University	225,452	5,806
Montana Tech	22,576	581
Eastern Montana College	92,630	2,385
Northern Montana College	31,591	814
Western Montana College	10,620	273
Agricultural Experiment Station	21,891	564
Cooperative Extension Service	8,329	214
Board of Regents of Higher Education	206	6
TOTAL	<u>1,046,036</u>	<u>\$ 26,937</u>

COMMISSIONER OF HIGHER EDUCATION

ACCOUNTING SYSTEM IMPROVEMENTS
COST ALLOCATION
Actual Fiscal Year 1979

	<u>Total Cost</u>	<u>Not Allowable</u>	<u>Allowable</u>
Operational	\$ 77,098	\$ 0	\$77,098
Equipment	<u>195,410</u>	<u>195,410</u>	<u>0</u>
Total	<u>\$272,508¹</u>	<u>\$195,410</u>	<u>\$77,098</u>

The Commissioner of Higher Education was given spending authority in the 1979 biennium to "fully integrate university accounting with the Statewide Budgeting and Accounting System", develop a uniform accounting manual, and make accounting procedures uniform among the university units.

Allowable costs consist of personal services and related operating costs.

Costs are allocated on the basis of accounting transactions per university system unit.

¹See page 281 of State Financial Report.

MONTANA COST ALLOCATION PLAN

ACCOUNTING SYSTEM IMPROVEMENTS

AGENCIES RECEIVING SERVICE	Number of Transactions	Cost Distribution
EDUCATION		
Commissioner of Higher Education	2,730	\$ 196
University of Montana	545,489	39,155
Montana State University	307,053	22,040
Montana Tech	22,787	1,636
Eastern Montana College	95,612	6,863
Northern Montana College	31,062	2,230
Western Montana College	14,514	1,042
Agricultural Experiment Station	35,037	2,515
Cooperative Extension Service	19,594	1,406
Board of Regents of Higher Education	222	15
TOTAL	<u>1,074,100</u>	<u>\$ 77,098</u>

COMMISSIONER OF HIGHER EDUCATION

ADMINISTRATION PROGRAM
COST ALLOCATION
Actual Fiscal Year 1979

	<u>Total Cost</u>	<u>Not Allowable</u>	<u>Allowable</u>
Operational	\$587,990	\$162,510	\$425,480
Equipment	<u>3,863</u>	<u>3,863</u>	0
Total	<u>\$591,853¹</u>	<u>\$166,373</u>	<u>\$425,480</u>

The Administration Program provides academic planning and curriculum review; makes budgetary recommendations and provides for budgetary review; performs facilities planning and makes recommendations; sets policies and procedures relating to labor negotiations and maintains and provides legal services for the Montana University System.

Allowable costs for federal projects not relating to research consist of those items directly attributable to the administration of the University System. One quarter of the Commissioner's salary and one-half of the salary of the Community College Coordinator are reflected as not allowable.

Allowable costs for federal research projects consist of those items attributable to the benefit of unit research programs. It has been determined that \$72,740 of the Commissioner's office costs benefit research activity. For the purpose here of General Cost Allocation, these research related costs are reflected as non-allowable. The University research allocation table on page 36 of this plan represents the total allowable cost associated with University research activity. When developing indirect cost rates for federal research contracts and grants, this schedule should be used.

Costs are allocated on the basis of operating cost of each unit.

¹Operational and equipment categories are reflected on page 280 of the FY79 Financial Report.

